



STATE OF ARKANSAS
**NONRESIDENT MEMBER WITHHOLDING
EXEMPTION AFFIDAVIT**

AR4PT

PART A: Pass-Through Entity Information	
Name of Entity	FEIN
Address	Type of Pass-through Entity
City, State and ZIP	<input type="checkbox"/> S-Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Partnership <input type="checkbox"/> Other <input type="checkbox"/> Limited Liability Co.
PART B: Nonresident Member Information	
Name of Member	SSN or FEIN
Address	
City, State and ZIP	
PART C: Withholding Tax Exemption	

I, _____, as a nonresident member of the above named pass-through entity, request to be exempt from the Arkansas income tax withholding requirement found in Arkansas Code Annotated 26-51-918(b)(1)(A) for tax year _____, and all subsequent years, until I notify the Arkansas Department of Finance and Administration of a change in this election.

By signing this affidavit I agree to be subject to the personal jurisdiction of the Arkansas Department of Finance and Administration in the courts of this state for the purpose of determining and collecting any Arkansas taxes, including estimated tax payments, together with any related interest and penalties.

I agree to timely file appropriate income tax returns, or be included in the pass-through entity's income tax return, and make payment of all Arkansas taxes as required by law.

If I fail to abide by the terms of this affidavit I understand that the Arkansas Department of Finance and Administration may revoke the withholding exemption granted under Arkansas Code Annotated 26-51-918(c)(5)(B) at any time.

PART D: Withholding Tax Exemption Revocation

I, _____, as a nonresident member of the above named pass-through entity, hereby revoke my previous withholding election dated _____.

At this time, I request to be subject to withholding on my share of distributed Arkansas income of the above named pass-through entity for tax year _____, and all subsequent years, until I notify the Arkansas Department of Finance and Administration of a change of this election.

PART E: Signature

Signature of Nonresident Member

Date

Daytime Telephone Number (____) _____

Instructions for Nonresident Member Withholding Exemption Affidavit

Requirement to Make Withholding Payments

Arkansas Code Annotated 26-51-918(b)(1)(A) requires a pass-through entity to withhold income tax at the rate of 7% on each nonresident member's share of distributed Arkansas income. A pass-through entity is not required to withhold income tax for any nonresident member who submits a Nonresident Member Withholding Exemption Affidavit (Form AR4PT).

Instructions for Nonresident Member

Any nonresident member, receiving a distribution of Arkansas income from a pass-through entity, may claim an exemption from the withholding requirement by providing this completed affidavit to the pass-through entity. To receive the exemption, complete Parts A, B, C and E and submit the completed affidavit to the pass-through entity.

A nonresident member, who has previously received an exemption from the withholding requirement, may revoke such exemption. To revoke the exemption, complete Parts A, B, D and E and submit the completed affidavit to the pass-through entity.

If any of the information provided in Parts A or B changes, a new affidavit must be filed with the pass-through entity.

Instructions for Pass-through Entity

The pass-through entity must retain all Nonresident Member Withholding Exemption Affidavits and provide them to the Arkansas Department of Finance and Administration (DFA) upon request. All pass-through entities must provide DFA with the name, address, and identification number of all nonresident members for whom they have received a Nonresident Member Withholding Exemption Affidavit on an annual basis.

Pass-through entities are required to file the nonresident member affidavit information on a CD or diskette using a spreadsheet format (such as Excel), a database format (such as Access), or a Delimited Text File. Due to security reasons, the information cannot be sent electronically at this time. All of the information shown in Parts A and B must be provided using the predefined record layouts. The predefined record layouts may be accessed on our website at www.arkansas.gov/dfa/income_tax/tax_wh_forms/. To obtain a waiver from filing on a CD or diskette, the pass-through entity must mail a request to the DFA at the address below and detail any hardship that would result if required to file on a CD or diskette. Please file the CD or diskette using transmittal Form AR4PT-A by the due date of the pass-through entity's income tax return, including extensions, at the address below. For those pass-through entities that are not filing the nonresident member affidavit information on a CD or diskette, copies of all Nonresident Member Withholding Exemption Affidavits shall be filed using transmittal Form AR4PT-A by the due date of the pass-through entity's income tax return, including extensions.

Arkansas Department of Finance and Administration
Individual Income Tax Section - Pass Thru
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